

**Comptroller's Directive No. 3-07**  
**Attachment 28**  
**Adjustments**

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<b>Purpose</b>	This attachment requires agencies to certify that all adjustments to financial statement templates, other attachments, and / or supplemental information have been provided to DOA. This attachment is similar to the prior year's Attachment 27.
<b>Applicable agencies</b>	<b>All agencies must complete this attachment.</b>
<b>Due date</b>	<b>October 18, 2007</b>
<b>Certification</b>	The <b>Certification</b> tab is new for FY 2007, and it requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual for any tab.
<b>Submission requirements</b>	<p>Contact DOA if the agency has any problems with the files.</p> <p><b><u>After downloading the files, rename the spreadsheet file using the agency number followed by Att28.</u></b> For example, agency 151 should rename its Attachment 28.xls file as 151Att28.xls.</p> <p><b>Submit the Excel spreadsheet electronically to <a href="mailto:finrept-agvatt@doa.virginia.gov">finrept-agvatt@doa.virginia.gov</a>.</b></p> <p><b>Copy APA via e-mail to <a href="mailto:APAFinRept@apa.virginia.gov">APAFinRept@apa.virginia.gov</a>.</b></p> <p><b>Do <u>not</u> submit paper copies of the Excel attachment.</b></p>

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**Revised  
submissions  
and revision  
control log**

If an agency has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information is required. The majority of attachments require a revision control log. Refer to the individual attachment instructions to determine the specific revision instructions. All Supplemental Information revisions must include **Attachment 30, Supplemental Information Revision Control Log**.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates.

**Note:** Agencies that submit several of the same attachment for different funds may use the comment box to specify which fund the revision was for.

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**Additional  
requirements**

The agency must notify the individuals listed in the **Questions** section of this directive if material adjustments are discovered after submitting this attachment to DOA.

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